

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

In re: ) 19-29844  
TIMOTHY E. LOGAN AND ) Chapter 13  
KIMBERLY J. LOGAN, )  
 ) JUDGE HUNT  
Debtor(s). )

**NOTICE OF OBJECTION**

*The following parties have been served via electronic mail:*

U.S. Trustee: USTPRegion11.ES.ECF@usdoj.gov  
Glenn Stearns, Chapter 13 Trustee: mcguckin\_m@lisle.com

*The following party(s) have been served via regular US mail:*

Timothy & Kimberly Logan, 704 Overlook Ct., Minooka, IL 60447  
IRS, P.O. Box 7346, Philadelphia, PA 19101  
D. Patrick Mullarkey, Tax Division (DOJ), P.O. Box 55, Ben Franklin Station, Washington DC 20044  
United States Attorney, Civil Process Clerk, 219 S. Dearborn St., Rm. 500, Chicago, IL 60604

Please take notice that I shall appear before the following named Bankruptcy Judge, or any other Judge presiding in his stead, at Joliet City Hall, 150 W. Jefferson St., 2<sup>nd</sup> floor, Joliet, IL 60432, in the following courtroom (or any other place posted), and present the attached **Objection to Claim No. 4.1 (Internal Revenue Service) and 10.1 (Internal Revenue Service)** at which time and place you may appear:

JUDGE: HUNT  
DATE: February 14, 2020  
TIME: 10:00 a.m.

/s/ Christine H. Clar  
Christine H. Clar, A.R.D.C. #6202332

**PROOF OF SERVICE**

The undersigned does hereby certify that copies of this Notice and attachments were served to the above persons or entities, if service by mail was indicated above, by depositing same in the U.S. Mail at Wheeling, Illinois 60090, before 5:00 p.m. on January 10, 2020 with proper postage prepaid, unless a copy was provided electronically by the Bankruptcy Court.

/s/ Christine H. Clar  
Christine H. Clar, A.R.D.C. #6202332  
Attorney for the Debtor(s)

DAVID M. SIEGEL & ASSOCIATES, LLC  
790 Chaddick Drive  
Wheeling, IL 60090  
847/ 520-8100

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION**

<b>In re:</b>	)	<b>19-29844</b>
<b>TIMOTHY E. LOGAN AND</b>	)	<b>Chapter 13</b>
<b>KIMBERLY J. LOGAN,</b>	)	
	)	<b>JUDGE HUNT</b>
<b>Debtor(s).</b>	)	

**OBJECTION TO CLAIM NO. 4.1 (INTERNAL REVENUE SERVICE) AND  
CLAIM NO. 10.1 (INTERNAL REVENUE SERVICE)**

NOW COMES the debtors, TIMOTHY E. LOGAN AND KIMBERLY J. LOGAN, by their attorneys, DAVID M. SIEGEL & ASSOCIATES, LLC, to present their Objection to Claims, and in support thereof states as follows:

1. Jurisdiction is proper and venue is fixed in this Court with respect to these parties.
2. The debtors filed a Chapter 13 petition October 21, 2019. The case is not yet confirmed. Glenn Stearns was appointed trustee in this case.
3. The debtors listed the Internal Revenue Service as one of their creditors.
4. On November 6, 2019 the Internal Revenue Service filed a proof of claim, Claim No. 4.1 on the Claims Register for taxes, divided into unsecured, priority (\$4,955.77) and unsecured general (\$2,554.73), for a total amount of \$7,510.50 (Exhibit A). This claim is for tax years 2013 through 2018.
5. On December 6, 2019 the Internal Revenue Service filed another proof of claim, Claim No. 10.1 on the Claims Register for taxes, divided into unsecured, priority (4,955.77) and unsecured general (\$5,547.43), for a total amount of \$10,503.20 (Exhibit B). This claim is also for tax years 2013 through 2018.
6. Claim No. 10.1 did not check the "Yes" box on line 4 of the proof of claim to show that it amended claim No. 4.1. It specifically checked off the "No" box to state that it did NOT

amend an already filed claim.

7. As such, the trustee will pay both claims, despite the fact that the last page of Claim No. 10.1 states, "THIS PROOF OF CLAIM SUPERSEDES ALL PRIOR PROOFS OF CLAIM FILED." Therefore, Claim No. 4.1 should be disallowed as the Internal Revenue Service did not fill out Claim No. 10.1 properly as it clearly meant to amend Claim No. 4.1.
8. Sometime in November 2019 Debtor no. 1 (Timothy Logan xxx-xx-5316) contacted the IRS to resolve the issue of an unfiled 2013 return. As a result, on December 6, 2019, Carline Pierrot of the Internal Revenue Service contacted this law firm to ask for an affidavit to be signed by Debtor no. 1 (Timothy Logan xxx-xx-5316) to state that he did not need to file taxes for 2013 as he did not work. Once received, they would amend the claim to show that nothing was owed by him, and that there was no issue with him not filing for that year. On January 7, 2020 we sent this required affidavit to the fax number provided (Exhibit C). The IRS has not amended the claim to remove the amount owed by Debtor no. 1 for tax year 2013.
9. The Trustee will not confirm this case until 2013 is removed from the claim for Debtor no. 1 (Timothy Logan xxx-xx-5316) in the amount of \$100.00.
10. As a result of the aforementioned, Claim No. 10.1 filed by the Internal Revenue Service should be disallowed as to tax year 2013, for Debtor no. 1 (Timothy Logan, xxx-xx-5316) in the amount of \$100.00.

WHEREFORE, pursuant to 11 U.S.C. §502(a), the debtors respectfully request that this honorable Court enter an order disallowing Claim No. 4.1 in its entirety, disallowing Claim No. 10.1 as to tax year 2013, for Debtor no. 1 (Timothy Logan, xxx-xx-5316) and such other and further relief as the Court shall deem proper.

Respectfully Submitted,

/s/ Christine H. Clar

Christine H. Clar, ARDC #6202332

DAVID M. SIEGEL & ASSOCIATES, LLC  
Attorneys for Debtor(s)  
790 Chaddick Drive  
Wheeling, IL 60090  
847/520-8100  
davidsiegelbk@gmail.com

# EXHIBIT A

Fill in this information to identify the case:

Debtor 1 TIMOTHY E. & KIMBERLY J. LOGAN

Debtor 2  
(Spouse, if filing) \_\_\_\_\_

United States Bankruptcy Court for the: NORTHERN District of ILLINOIS  
(State)

Case number 19-29844

## Official Form 410 Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

### Part 1: Identify the Claim

**1. Who is the current creditor?**

Department of the Treasury - Internal Revenue Service  
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor \_\_\_\_\_

**2. Has this claim been acquired from someone else?**

☒ No

☐ Yes. From whom? \_\_\_\_\_

**3. Where should notices and payments to the creditor be sent?**

Federal Rule of  
Bankruptcy Procedure  
(FRBP) 2002(g)

**Where should notices to the creditor be sent?**

Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

Creditor Number: 28309709

Uniform claim identifier for electronic payments in chapter 13 (if you use one)  
\_\_\_\_\_

**Where should payments to the creditor be sent? (if different)**

Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

**4. Does this claim amend one already filed?**

☒ No

☐ Yes. Claim number on court claims registry (if known) \_\_\_\_\_

Filed on: \_\_\_\_\_

MM / DD / YYYY

**5. Do you know if anyone else has filed a proof of claim for this claim?**

☒ No

☐ Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

<b>6. Do you have any number you use to identify the debtor?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
<b>7. How much is the claim?</b>	<u>\$ 7,510.50</u> <b>Does this amount include interest or other charges?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
<b>8. What is the basis of the claim?</b>	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  <u>Taxes</u>
<b>9. Is all or part of the claim secured?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of Property:</b> \$ _____ <b>Amount of the claim that is secured:</b> \$ _____ <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate</b> (when case was filed) % _____ <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
<b>10. Is this claim based on a lease?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
<b>11. Is this claim subject to a right of setoff?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>

**12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?**☐ No☒ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

**Amount entitled to priority**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ 4,955.77

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below****The person completing this proof of claim must sign and date it. FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

☒ I am the creditor.☐ I am the creditor's attorney or authorized agent.☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 11/05/2019  
MM / DD / YYYY

/s/ VICKY M YOUNG  
(Signature)

**Print the name of the person who is completing and signing this claim:**

Name VICKY M YOUNG  
First name Middle name Last name

Title Insolvency Manager

Company Internal Revenue Service  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 230 S. Dearborn Room 2600, M/S 5014CHI  
Number Street

Chicago IL 60604  
City State ZIP Code

Contact Phone 312-292-3959 Email: \_\_\_\_\_



# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

**In the Matter of:** TIMOTHY E. & KIMBERLY J. LOGAN  
704 OVERLOOK COURT  
MINOOKA, IL 60447

Case Number

19-29844

Type of Bankruptcy Case

CHAPTER 13

Date of Petition

10/21/2019

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-5316	EXCISE	12/31/2016	06/12/2017	\$1,169.00	\$142.34
XXX-XX-5316	EXCISE	12/31/2017	06/11/2018	\$844.00	\$63.95
XXX-XX-5316	INCOME	12/31/2018	06/03/2019	\$2,661.00	\$75.48
				<b>\$4,674.00</b>	<b>\$281.77</b>

**Total Amount of Unsecured Priority Claims:**

**\$4,955.77**

## Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-1493	INCOME	12/31/2013	11/16/2015	\$394.00	\$306.96
XXX-XX-5316	INCOME	12/31/2013	1 Estimated- SEE NOTE	\$100.00	\$0.00
XXX-XX-5316	INCOME	12/31/2014	2 Estimated- SEE NOTE	\$167.00	\$35.30
XXX-XX-5316	EXCISE	12/31/2015	06/13/2016	\$927.00	\$155.10
				<b>\$1,588.00</b>	<b>\$497.36</b>

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$106.98

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$362.39

**Total Amount of Unsecured General Claims:**

**\$2,554.73**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

2 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# EXHIBIT B

Fill in this information to identify the case:

Debtor 1 TIMOTHY E. & KIMBERLY J. LOGAN

Debtor 2  
(Spouse, if filing) \_\_\_\_\_

United States Bankruptcy Court for the: NORTHERN District of ILLINOIS  
(State)

Case number 19-29844

## Official Form 410 Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

### Part 1: Identify the Claim

1. Who is the current creditor?

Department of the Treasury - Internal Revenue Service

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor \_\_\_\_\_

2. Has this claim been acquired from someone else?

☒ No

☐ Yes. From whom? \_\_\_\_\_

3. Where should notices and payments to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

Creditor Number: 28309709

Uniform claim identifier for electronic payments in chapter 13 (if you use one)  
\_\_\_\_\_

Where should payments to the creditor be sent? (if different)

Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

4. Does this claim amend one already filed?

☒ No

☐ Yes. Claim number on court claims registry (if known) 4

Filed on: \_\_\_\_\_  
MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No

☐ Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

<b>6. Do you have any number you use to identify the debtor?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
<b>7. How much is the claim?</b>	<u>\$ 10,503.20</u> <b>Does this amount include interest or other charges?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
<b>8. What is the basis of the claim?</b>	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  <u>Taxes</u>
<b>9. Is all or part of the claim secured?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of Property:</b> \$ _____ <b>Amount of the claim that is secured:</b> \$ _____ <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate</b> (when case was filed) % _____ <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
<b>10. Is this claim based on a lease?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
<b>11. Is this claim subject to a right of setoff?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>

**12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?**

☐ No

☒ Yes. Check all that apply:

**Amount entitled to priority**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ \_\_\_\_\_

☐ Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 4,955.77

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

\$ \_\_\_\_\_

\*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

**The person completing this proof of claim must sign and date it.**  
**FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.**  
**18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 12/05/2019  
MM/DD/YYYY

/s/ VICKY M YOUNG  
(Signature)

**Print the name of the person who is completing and signing this claim:**

Name VICKY M YOUNG  
First name Middle name Last name

Title Insolvency Manager

Company Internal Revenue Service  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 230 S. Dearborn Room 2600, M/S 5014CHI  
Number Street

Chicago IL 60604  
City State ZIP Code

Contact Phone 312-292-3959

Email: \_\_\_\_\_

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

**In the Matter of:** TIMOTHY E. & KIMBERLY J. LOGAN  
704 OVERLOOK COURT  
MINOOKA, IL 60447

Case Number

19-29844

Type of Bankruptcy Case  
CHAPTER 13

Date of Petition

10/21/2019

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

**THIS PROOF OF CLAIM SUPERSEDES ALL PRIOR PROOFS OF CLAIM FILED.**

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-5316	EXCISE	12/31/2016	06/12/2017	\$1,169.00	\$142.34
XXX-XX-5316	EXCISE	12/31/2017	06/11/2018	\$844.00	\$63.95
XXX-XX-5316	INCOME	12/31/2018	06/03/2019	\$2,661.00	\$75.48
				<b>\$4,674.00</b>	<b>\$281.77</b>

**Total Amount of Unsecured Priority Claims:**

**\$4,955.77**

## Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-1493	INCOME	12/31/2013	11/16/2015	\$394.00	\$306.96
XXX-XX-5316	INCOME	12/31/2013	1 Estimated- SEE NOTE	\$100.00	\$0.00
XXX-XX-5316	INCOME	12/31/2014	2 Per Records/Debtor	\$3,195.00	\$0.00
XXX-XX-5316	EXCISE	12/31/2015	06/13/2016	\$927.00	\$155.10
				<b>\$4,616.00</b>	<b>\$462.06</b>

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$106.98

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$362.39

**Total Amount of Unsecured General Claims:**

**\$5,547.43**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

2 INFORMATION FROM DEBTOR OR RETURN RECEIVED THAT IS NOT YET ASSESSED. THIS CLAIM MAY BE AMENDED AS NECESSARY UPON ASSESSMENT OF THE LIABILITY OR EXAMINATION OF DEBTOR TAX RETURN.

# EXHIBIT C

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

In Re: ) Case No.: 19-29844  
)  
TIMOTHY E. LOGAN, ) Chapter 13  
and )  
KIMBERLY J. LOAGN ) Judge: HOLLIS  
Debtor(s).

**AFFIDAVIT**

The Debtor, TIMOTHY E. LOGAN, in the above captioned case, under penalty of perjury, states as follows:

1. That I, Timothy E. Logan, am currently involved in a Chapter 13 Bankruptcy.
2. That I was not employed in 2013.
3. That I did not file 2013 federal income tax returns because I did not earn enough taxable income to require me to file 2013 federal income tax returns.

By signing this statement I declare under penalty of perjury that all of the information contained herein is true and accurate, and acknowledge that the Court may rely on the truth of this statement in determining whether to extend the bankruptcy stay for the above Chapter 13 case. I understand the Court may revoke confirmation of the Chapter 13 Plan if the statements relied upon are not accurate.

Signed: \_\_\_\_\_

Timothy E. Logan

Date: 1-2-20

Prepared By:  
DAVID M. SIEGEL & ASSOCIATES  
790 Chaddick Drive  
Wheeling, IL 60090  
847/ 520-8100

SUBSCRIBED AND SWORN to  
before me this 6 day  
of Jan 2020

\_\_\_\_\_  
NOTARY PUBLIC

MICHELE E HOUCHEMS  
OFFICIAL SEAL  
Notary Public, State of Illinois  
My Commission Expires  
November 20, 2022